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EIGHTH WARD VOLUNTEER FIRE DEPARTMENT, INC.

FINANCIAL STATEMENTS

RURAL FIRE DISTRICT NO. 2 CURRENT RESTRICTED FUND

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-06

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana**

Annual Financial Statements

As of and for the Year Ended December 31, 2005

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Hebert & Rabalais

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Accountant's Review Report

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

We have reviewed the accompanying statement of financial position of Eighth Ward Volunteer Fire Department, Inc. (a nonprofit corporation) as of December 31, 2005, and the related statements of activities and of cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Eighth Ward Volunteer Fire Department, Inc.

A review consists principally of inquiries of Department personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, with the exception of the matter described in the following paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

As explained in Note 1B to the financial statements, management has elected not to include the assets, liabilities, and net assets and the support revenue, expenses, and capital additions and cash flows reported in any fund other than the Rural Fire District No. 2 Current Restricted Fund.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated June 27, 2006 on the results of our agreed-upon procedures.

Hebert & Rabalais

Hebert & Rabalais, CPAs
A Professional Accounting Corporation

June 27, 2006

Financial Statements

Eighth Ward Volunteer Fire Department, Inc.

Statement of Financial Position –
Rural Fire District No. 2 Current Restricted Fund

December 31, 2005

Assets	<u>Rural Account</u>	<u>Grant Account</u>	<u>Total</u>
Current Assets:			
Cash and Cash Equivalents	\$ 75,807	\$ 30,397	\$ 106,204
Receivables:			
Fire Protection District No. 2 Contract Fees	<u>24,461</u>	<u>-</u>	<u>24,461</u>
Total Current Assets	<u>\$ 100,268</u>	<u>\$ 30,397</u>	<u>\$ 130,665</u>
Total Assets	<u>\$ 100,268</u>	<u>\$ 30,397</u>	<u>\$ 130,665</u>
Liabilities and Net Assets			
Current Liabilities:			
Accounts Payable	\$ 3,163	\$ -	\$ 3,163
Deferred Revenue	-	-	-
Due to Tangipahoa Parish Council	<u>-</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>\$ 3,163</u>	<u>\$ -</u>	<u>\$ 3,163</u>
Total Liabilities	<u>\$ 3,163</u>	<u>\$ -</u>	<u>\$ 3,163</u>
Net Assets:			
Temporarily Restricted	<u>\$ 97,105</u>	<u>\$ 30,397</u>	<u>\$ 127,502</u>
Total Net Assets	<u>\$ 97,105</u>	<u>\$ 30,397</u>	<u>\$ 127,502</u>
Total Liabilities and Net Assets	<u>\$ 100,268</u>	<u>\$ 30,397</u>	<u>\$ 130,665</u>

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.

Statement of Activities –
Rural Fire District No. 2 Current Restricted Fund

For the Year Ended December 31, 2005

	<u>Rural Account</u>	<u>Grant Account</u>	<u>Total</u>
Support and Revenues:			
Rural Fire District No. 2 Contract Fees:			
Ad Valorem Taxes	\$ 99,964	\$ -	\$ 99,964
State Revenue Sharing	23,687	-	23,687
Fire Insurance Premium Rebate	9,554	-	9,554
Grant Revenue	-	-	-
Contributions by Wal-Mart Distribution Center	-	89,192	89,192
Interest Income	502	1,554	2,056
Miscellaneous	27,107	-	27,107
Total Support and Revenues	\$ 160,814	\$ 90,746	\$ 251,560
Expenses:			
Program Services - Fire Protection:			
Fuel	\$ 12,320	\$ -	\$ 12,320
Repairs and Maintenance	50,003	222	50,225
Insurance	3,600	-	3,600
Telephone	6,845	-	6,845
Fire Station Supplies	562	-	562
Utilities	8,092	-	8,092
Debt Service	23,672	-	23,672
Other	8,026	6,749	14,775
Total Program Services	\$ 113,120	\$ 6,971	\$ 120,091
Supporting Services:			
Accounting and Auditing	\$ 4,500	\$ -	\$ 4,500
Other	563	-	563
Total Supporting Services	\$ 5,063	\$ -	\$ 5,063
Total Expenses	\$ 118,183	\$ 6,971	\$ 125,154
Change in Net Assets	\$ 42,631	\$ 83,775	\$ 126,406
Net Assets - Beginning of the Year	\$ 75,974	\$ 206,105	\$ 282,079
Equipment Purchased	\$ (21,500)	\$ (259,483)	\$ (280,983)
Net Assets - End of the Year	<u>\$ 97,105</u>	<u>\$ 30,397</u>	<u>\$ 127,502</u>

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.

Statement of Cash Flows –
Rural Fire District No. 2 Current Restricted Fund

For the Year Ended December 31, 2005

	<u>2005</u>
Cash Flows from Operating Activities:	
Change in Net Assets	\$ 150,078
Adjustments to Reconcile Change in Net Assets to	
Net Cash Used by Operating Activities:	
(Increase) Decrease in Accounts Receivable	5,926
Increase (Decrease) in Deferred Revenue	(7,895)
Increase (Decrease) in Accounts Payable	<u>(1,462)</u>
Net Cash Provided by Operating Activities	\$ 146,647
Cash Flows from Investing Activities:	
Equipment Purchased	<u>\$ (304,655)</u>
Net Cash Flows from Investing Activities	<u>\$ (304,655)</u>
Net Increase (Decrease) in Cash	\$ (158,008)
Cash - Beginning of the Year	<u>\$ 264,212</u>
Cash - End of the Year	<u>\$ 106,204</u>

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements

As of and for the Year Ended December 31, 2005

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Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements

As of and for the Year Ended December 31, 2005

Introduction

The Eighth Ward Volunteer Fire Department, Inc. (hereinafter referred to as the "Fire Department") is a Louisiana non-profit corporation. Its purpose is to operate exclusively as a volunteer fire-fighting organization to provide fire protection and emergency response services in the community of Robert and surrounding rural areas. The Fire Department is governed by a board of directors and officers consisting of a chief, a president, a training chief, a secretary, and a treasurer, each of which is elected by the membership. At the present time, the Fire Department consists of 34 active volunteer firemen. The Fire Department maintains an office in one fire station, and maintains equipment in two fire stations in the Robert community.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements have been prepared on an accrual basis and in conformity with standards promulgated by the American Institute of Certified Public Accountants in its audit guide, Audits of Certain Nonprofit Organizations, and its Statement of Position 78-10.

B. Fund Accounting

The accounts of the Fire Department are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. Externally restricted funds may only be utilized in accordance with the purposes established by the source of the funds and are in contract with unrestricted fund over which the Board retains full control to use in achieving any of its purposes.

The accompanying financial statements present only the financial resources accounted for in the following fund:

The Rural Fire District No. 2 Current Restricted Fund represents revenue and expenses related to the operation of fire protection and emergency response services in the unincorporated rural areas surrounding the community of Robert under the terms of an agreement between the Fire Department and the Rural Fire Protection District No. 2 of Tangipahoa Parish.

The accompanying financial statements do not include the assets, liabilities, and net assets and the support revenue, expenses, and capital additions and cash flows reported in any fund other than the Rural Fire District No. 2 Current Restricted Fund. Accordingly, the financial statements being presented are not intended to present the financial position of the Eighth Ward Volunteer Fire Department as of December 31, 2005, or its results of

Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2005

operations or cash flows for the year then ended in conformity with generally accepted accounting principles.

The Rural Fire District No. 2 Current Fund is considered restricted because under the terms of the contract with the Rural Fire Protection District No. 2 of Tangipahoa Parish, these funds "shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2."

C. Support and Revenue

Support consists primarily of contract payments received from the Rural Fire Protection District No. 2 of Tangipahoa Parish in the form of ad valorem taxes, state revenue sharing funds, and fire insurance rebate funds. The Fire Department receives a percentage of the total funds available to the Rural Fire Protection District No. 2 based on a formula contained in the original contract agreed to by all participating fire departments in Tangipahoa Parish. The ad valorem tax allocation is established in January of each year and is disbursed by the Rural Fire Protection District No. 2 on a quarterly basis. State revenue sharing and fire insurance rebate funds are disbursed to participating fire departments by the Rural Fire Protection District No. 2 as the funds become available. As a result, ad valorem taxes and interest income is recognized as income in the period earned. State revenue sharing funds, fire insurance rebate funds, and all other revenue are recognized as income when received. The volunteer fire department also receives a yearly contribution from the Wal-Mart Distribution Center that is passed through the Rural Fire Protection District No. 2 of Tangipahoa Parish. These monies are accounted for in a separate bank account called the grant account and the revenues are recognized as received.

D. Cash

Cash includes demand deposits.

E. Income Taxes

The Fire Department is non-profit and is exempt from income taxes under Section 501(C)(4) of the Internal Revenue Code. Therefore, no provision is made for income taxes.

F. Fair Values of Financial Instruments

The Fire Department's financial instruments, none of which are held for trading purposes, include cash. The following methods and assumptions used by the Fire Department in estimating its fair value disclosures for financial instruments are:

Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2005

Cash: The carrying amounts reported in the statement of financial position approximate fair value because of the short maturities of those instruments.

G. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

H. Statement of Cash Flows

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

I. Financial Statement Presentation

The Fire Department has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Fire Department is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Fire Department is required to present a statement of cash flows. As permitted by the statement, the Fire Department does not use fund accounting.

J. Contributions

The Fire Department has also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made." Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

2. **Cash**

Cash at December 31, 2005 consisted of the following:

Interest Bearing Demand Deposits	\$ 106,204
Total	<u>\$ 106,204</u>

Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2005

3. Receivables

Receivables include amounts due from the Rural Fire Protection District No. 2 at December 31, 2005 and are summarized as follows:

Due from Rural Fire Protection District No. 2:	
Rural Fire Protection District No. 2 Contract Fees	\$ 24,461
Total	\$ 24,461

No allowance for uncollectible accounts is required at December 31, 2005.

4. Contract with the Rural Fire Protection District No. 2

The Tangipahoa Parish Council (the parish governing authority) created the Rural Fire Protection District No. 2 of Tangipahoa Parish (District) funded by an ad valorem tax to provide fire protection and emergency response services in the rural areas of the parish. The boundaries of the District include the unincorporated areas of Tangipahoa Parish.

The Fire Department adopted a resolution and entered into an agreement with the Rural Fire Protection District No. 2 to provide fire protection and emergency response services in the unincorporated areas of the Eighth Ward of Tangipahoa Parish. Funding is provided by an ad valorem tax and related state revenue sharing. Under the terms of the contract with the District, these funds "shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2." Equipment purchased remains the property of the Fire District and is not recorded in the accompanying financial statements.

5. Donated Services and Facilities

All of the Fire Department's program and supporting services are provided by volunteers. No amounts have been included in the financial statements for donated services or facilities since no objective basis is available to measure the value of such services and facilities.

Eighth Ward Volunteer Fire Department, Inc.

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2005

6. Fair Values of Financial Instruments

The estimated fair values of the Fire Department's financial instruments, none of which are held for trading purposes, are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial Assets: Cash	\$ 106,204	\$ 106,204

7. Concentrations of Credit Risk

Financial instruments that subject the Fire Department to potential concentrations of credit risk consist principally of temporary cash investment. Statement of Financial Accounting Standards No. 105 identifies deposits maintained at financial institutions in excess of federally insured limits as a concentration of credit risk requiring disclosure, regardless of the degree of risk. At December 31, 2005, the Fire Department's uninsured demand and time deposit balances total \$6,204 (collected bank balances). These uninsured deposits were collateralized by way of securities pledged by the depository as required by LSA-R.S. 39:1225.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Eighth Ward Volunteer Fire Department, Inc. (A nonprofit corporation) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Eighth Ward Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 2005 included in the accompanying *Louisiana Attestation Questionnaire* and the additional agreed-upon procedures as required by the Legislative Auditor, State of Louisiana for the fiscal year ended December 31, 2005. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Eighth Ward Volunteer Fire Department, Inc. had the following local awards at December 31, 2005:

Tangipahoa Parish Rural Fire District No. 2	\$	133,205
Wal Mart Contribution		89,192
Total	\$	<u>222,397</u>

2. For each Federal, state, and local award:

- Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

Six disbursements were selected for each local award.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for all selected disbursements and found that payment was for the proper amount and made to the correct payee.

- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All the selected payments were properly coded to the correct fund and general ledger account.

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- Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting the selected documentation indicated approval from two commissioners.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

There were no Federal awards.

For the local awards, we determined that each of the disbursements selected were expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 2005 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no close out reports for awards during the period.

Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Eighth Ward Volunteer Fire Department, Inc. did not post the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

A comprehensive budget was submitted to the Tangipahoa Parish Rural Fire District No. 2. A comprehensive budget was not required for the Wal Mart award.

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Prior Comments and Recommendations

6. Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

We reviewed the prior year audit finding and recommendation as reported in the audit of Eighth Ward Volunteer Fire Department, Inc. as of and for the two years ended December 31, 2004. The finding stated that the Fire Department did not advertise purchases of materials and supplies totaling \$20,000 or more. I reviewed the current year procedures to determine the extent to which this matter had been resolved. I noted that the Department properly let out on bids the purchase of a rescue service truck and a capital addition to the fire station. The Department also purchased a truck under a state contract.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Eighth Ward Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hebert & Rabalais

Hebert & Rabalais, CPAs
A Professional Accounting Corporation

June 27, 2006

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

6-15-2006 (Date Transmitted)

Hebert & Rabalais, CPAs
Post Office Box 1151
Ponchatoula, LA 70454

In connection with your review of our financial statements as of December 31, 2005 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of _____.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [☒] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

Linger Brown Secretary 6-15-06 Date

Cindy Overmire Treasurer 6-15-06 Date

Andy P. King President 6-15-06 Date

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2005**

Section I - Summary of Auditor's Reports

Section I not applicable.

Section II - Financial Statement Findings

2005-1: Meetings

Criteria: The Open Meetings Law (LSA-RS 42:1 through 42:12) requires that agendas for meetings are posted on the door of the Department's office building or advertized in the newspaper.

Condition: The Department did not advertise or post the agenda for each meeting.

Cause: The Department did not advertise or post the agenda for each meeting.

Effect: The Department is not in compliance with the Open Meetings Law.

Recommendation: We recommend management post a copy of the agenda for each meeting on the door of the Department's office building.

Section III - Federal Award Findings and Questioned Costs

Section III not applicable.

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Management's Corrective Action Plan
For the Year Ended December 31, 2005**

Section I - Internal Control and Compliance Material to the Financial Statements

2005-1: Meetings

Recommendation: We recommend management post a copy of the agenda for each meeting on the door of the Departments's office building.

Planned Corrective Action: Effective immediately, the Department's agenda will be posted on the door of the meeting place. Nathan Sticker, the Department's Fire Chief, is the responsible party in this matter.

Section II - Internal Control and Compliance Material to Federal Awards

Section II not applicable.

Section III - Management Letter

Section III not applicable.

This schedule has been prepared by management.